Revenue (1952) Department

SERIES.

G.O. No. 3072

Dated 18.11.1952

[Despatch Abstract.]

Tax - Madras General Sales Tax Act, 1939
Collection of tax under the Act - Demand raised not to be recovered until the expiry of the Appeal time - Instructions issued.

GOVERNMENT OF MADRAS

***

ABSTRACT

Tax-Madras General Sales Tax Act, 1939-Collection of tax under the Act-Penal action not to be resorted to until the expiry of the appeal time-Instructions issued.

x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-x-

REVENUE DEPARTMENT

G.O.Ms.No.3072 Dated 18th November, 1952.

--

ORDER:

Section 10 of the Madras General Sales Tax Act provides that the tax assessed under the Act shall be paid as specified in the notices of assessment. The notices of assessment require payment of the tax assessed within 21 days from the date of their service on the assessee. Section 11 of the Act provides for preferring an appeal against an order of assessment within 30 days of the date of receipt of the notice of assessment. A dealer acting in good faith and withholding payment of tax with a view to prefer an appeal is thus likely to find himself in a criminal court if an assessing officer files a charge-sheet immediately after the expiry of the notice time of 21 days specified above. To avoid such a contingency, the Government direct that penal action for non-payment of tax should be resorted to only after the expiry of the appeal time.

(By order of etc., etc.)

S.K. Chettur,
Secretary to Government

To the Board of Revenue (Commercial Taxes).
" the Deputy Commissioners of Commercial Taxes.
" the Commercial Tax Officer. (with spare copies to Deputy Commercial Tax Officers and Assistant Commercial Tax Officers)
" the Public Works (Information and Publicity) Department

/True +Copy/

R Rangarajan 21.8.56

Superintendent
Madras Record Office

v.v.23/8

2318.